

THE UNITED STATES DISTRICT COURT
DISTRICT OF DELAWARE

Phillip Allen Dye and Rebecca Jane Dye,	:	
	:	
Appellants,	:	Case No. 05-684
	:	
v.	:	
	:	
Michael B. Joseph Bankruptcy Court Trustee,	:	
	:	
Appellee.	:	
	:	
	:	
	:	

MOTION TO AFFIRM

COMES NOW, Inymac Bank, F.S.B. and the Delaware Division of Revenue, by and through their attorneys, Neil F. Dignon, Esquire of the law firm of Draper & Goldberg, P.L.L.C. and Stuart B. Drowos, Esquire, Deputy Attorney General respectively. Counsel hereby jointly move this Honorable Court to affirm the Order dated September 2, 2005 Dismissing with prejudice Case No. 05-11619-JKF before the United States Bankruptcy Court for the District of Delaware, on the grounds that it is manifest on the face of Appellant's brief that the above-captioned appeal is meritless. In support of their motion, the parties assert the following:

1. Appellants' Opening Brief on Appeal asserts no error of law on the part of the Court Below.
2. Those portions of Appellant's Opening Brief on Appeal that are intelligible merely seek to reargue facts alleged by Appellant before the Court Below.

WHEREFORE, Indymac Bank, F.S.B. and the Division of Revenue jointly and respectfully request this Honorable Court issue an Order affirming the Order of the U.S. Bankruptcy Court, District of Delaware issued on September 2, 2005.

Respectfully submitted,

Draper & Goldberg, P.L.L.C

BY: /s/ Neil F. Dignon
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Delaware Division of Revenue

BY: /s/ Stuart B. Drowos
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DATED: 03-20-06

THE UNITES STATES DISTRICT COURT
DISTRICT OF DELAWARE

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Appellants,	:	
	:	Case No. 05-684
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	:	
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	:	
Appellee.	:	
	:	
	:	
	:	
	:	

ORDER

UPON CONSIDERATION of the Motion to Affirm filed jointly by Inymac Bank, F.S.B. and the Delaware Division of Revenue and any response, and good cause having been shown on this _____ day of _____, 2006,

IT IS HEREBY ORDERED, that Motion to Affirm is hereby **GRANTED**.

JUDGE

CERTIFICATION OF SERVICE

I, Neil F. Dignon and/or Stuart B. Drowos, hereby certify that I caused two copies of the foregoing Motion to Affirm to be mailed by first class mail, postage-paid, this 21st day of March, 2006 to the following parties:

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